1953) Department.

Revenue

U.S. SERIES.

G.O. No. 2964
MS

Dated 26-10-53

[Despatch Abstract.]

Abstract

TAX - The Madras Entertainment tax ~~and~~ Rules, 1939 - Certain amendments consequent on combination of offices - Notification - Issued.

Revenue Department

Press
G.O.Ms.No. 2964 dated the 26th October 1953.

Read the following:

From the Board of Revenue Ref.D. 2950/53-1 dated 19-5-1953:
Government Memo No. 44315 M/53-2 ~~and~~ Revenue dated 5-8-1953:

ORDER

The appended notification will be published in the Fort St. George Gazette.

(By Order of the Governor)

T. J. Jacques,
Deputy Secretary to Government

To
The Board of Revenue (CT).
The Superintendant, Government Press, Madras.
All Deputy Commissioners of Commercial Taxes (with copies for all Deputy and Assistant Commercial Tax Officers).
The Local Administration Department.
The Legal Department.
Copy to the Andhra Government.
Copy to the Mysore Government.

True copy / Forwarded / By Order.
kk.26.10.
Superintendent

Appendix
Notification

In exercise of the powers conferred by section 16 of the Madras Entertainment Tax Act, 1939 (Madras Act X of 1939), the Governor of Madras hereby makes the following amendments to the Madras Entertainment Tax Rules, 1939, as subsequently amended:-

Amendments

In rule 45-A of the said rules, in the opening paragraph, -

(a) for the words "shall apply to the Deputy Commercial Tax Officer concerned," the words "shall apply to the Deputy Commercial Tax Officer having jurisdiction over the place in which the entertainment is to be held and where there is no such Deputy Commercial Tax Officer, to the Entertainments Tax Officer concerned, " shall be substituted; and

(b) for the words "The Deputy Commercial Tax Officer having jurisdiction over the area may", the words "The Deputy Commercial Tax Officer or the Entertainments Tax Officer, as the case may be, may" shall be substituted.